

# 2023 Due Diligence Checklist

Taxpayer's Name (Please print name): \_\_\_\_\_ Client # \_\_\_\_\_ Date Received: \_\_\_\_\_

Taxpayer's Signature: I certify that all of the answers are, to the best of my knowledge, true, correct and complete: \_\_\_\_\_  
 (Please review below for accuracy before signing)

Checklist Preparer's Signature: \_\_\_\_\_ Discussed by phone \_\_\_ In person \_\_\_ Date discussed \_\_\_\_\_

Completed Form 8867 (required for EIC, CTC, AOTC and HOH) \_\_\_\_\_ All documents used were scanned \_\_\_\_\_

Earned Income Credit:	N/A	Yes	No
Preparer verified if Identity Needed?	___	___	___
Preparer reviewed Social Security Card?	___	___	___

**You may claim the EIC if you answer "Yes" to all the following questions.\***

- |  |  |     |     |
|--|--|-----|-----|
| 1. Is your adjusted gross income (AGI) less than:  |  |     |     |
| • \$17,640 (\$24,210) for married filing jointly) if you do not have a qualifying child  |  |     |     |
| • \$46,560 (\$53,120) for married filing jointly) if you have one qualifying child   |  |     |     |
| • \$52,918 (\$59,478) for married filing jointly) if you have two qualifying children  |  |     |     |
| • \$56,838 (\$63,398) for married filing jointly) if you have more than 2 qualifying children  |  | ___ | ___ |
| 2. Do you, your spouse (if filing jointly) and any qualifying child listed on Schedule EIC each have a valid SSN?<br>If any person is filing with an ITIN or ATIN, the answer must be NO.  |  | ___ | ___ |
| 3. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, if your filing status is married filing separately. Caution: If you are a nonresident alien, answer YES only if your filing status is married filing jointly and you are married to a U.S. citizen or resident alien. |  | ___ | ___ |
| 4. Answer YES if you are not filing Form 2555 or Form 2555-EZ. Otherwise answer NO.  |  | ___ | ___ |
| 5. Is your investment income \$11,000 or less?   |  | ___ | ___ |
| 6. Is your total earned income at least \$1 but less than:   |  |     |     |
| • \$17,640 (\$24,210) for married filing jointly) if you do not have a qualifying child  |  |     |     |
| • \$46,560 (\$53,120) for married filing jointly) if you have one qualifying child   |  |     |     |
| • \$52,918 (\$59,478) for married filing jointly) if you have two qualifying children  |  |     |     |
| • \$56,838 (\$63,398) for married filing jointly) if you have more than 2 qualifying children  |  |     | ___ |
| 7. Answer YES if you (and your spouse if filing a joint return) are not qualifying child of another person. Otherwise, answer NO.  |  | ___ | ___ |



**If you have a qualifying child, answer questions 8 and 9 and skip 10-12.  
 If you do NOT have a qualifying child, skip questions 8 and 9 and answer 10-12.**

- |  |  |     |     |
|--|--|-----|-----|
| 8. Does your child meet the qualifying relationship, age, residency and joint return and tests for a qualifying child?   |  |     |     |
| 9. Is your child a qualifying child only for you? Answer "YES" if (a) your qualifying child does not meet the tests to be a qualifying child of any other person or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules. Answer "NO" if the other person is the one entitled to treat the child as a qualifying child under the tiebreaker rules. |  | ___ | ___ |
| 10. Were you (or your spouse if filing a joint return) under age 19, or a full-time student age 24 but under age 65 at the end of 2023?  |  | ___ | ___ |
| 11. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.  |  | ___ | ___ |
| 12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?  |  | ___ | ___ |

**Persons with a qualifying child: If you answered YES to questions 1-12 you can claim the EIC.**

**Persons without a qualifying child: If you answered YES to questions 1-7 and 10-12, you can claim the EIC.**

\* Special rules apply for calculating earned income if you are members of the U.S. Armed Forces in combat zones or clergy. For more information visit the IRS at [www.irs.gov/eitc](http://www.irs.gov/eitc) or refer to Publication 596.

Child Tax Credit / Additional Child Tax Credit / Other Dependent Credit:			
	N/A	Yes	No

1. Is each qualifying person the taxpayer's dependent and a citizen, national or US resident?

2. Has the dependent lived with the taxpayer for over 1/2 year and can claim exemption?

3. For divorced or separated parents, is Form 8332 required?

American Opportunity Tax Credit: N/A Yes No

1. Do you have a Form 1098-T?

2. Do you have proof of qualified school expense payments made during tax year?

Head of Household: N/A Yes No

1. Was the taxpayer unmarried (or considered unmarried) on the last day of the tax year?

2. Did the taxpayer provided more than 1/2 the cost of keeping up home for qualified person?

Comments based on above research and interaction with client:

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